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JS-6

8 UNITED STATES DISTRICT COURT  
9 CENTRAL DISTRICT OF CALIFORNIA  
WESTERN DIVISION

10 MAGUIRE PARTNERS - MASTER  
11 INVESTMENTS, LLC, MAGUIRE  
12 PARTNERS, INC., TAX MATTERS  
PARTNERS, *et al.*,

13 Plaintiffs,  
vs.

14 UNITED STATES OF AMERICA

15 Defendant.

Consolidated Case No.:  
CV 06-07371-JFW (RZx)

Related Case Nos.:

CV 06-7374-JFW (Rzx)  
CV 06-7376-JFW (RZx)  
**CV 06-7377-JFW (Rzx) ✓**  
CV 06-7380-JFW (RZx)

16 **Judgment**

17 For the reasons set forth in the Court's findings of fact and conclusions of  
18 law, dated February 4, 2009, (dkt. 140), the Court denies Plaintiffs' request to  
19 readjust partnership items for 2001 and 2002 of Maguire Partners - Master  
20 Investments, LLC; Thomas Division Partnership, L.P.; Thomas Investment  
21 Partners, Ltd.; Thomas Master Investments, L.P.; and Huntington/Fox Investments,  
22 L.P. The adjustments set forth in the Notices of Final Partnership Administrative  
23 Adjustments (FPAs) are correct. Further, the accuracy-related penalties specified  
24 in the FPAs were appropriately imposed and there are no partnership-level  
25 defenses to those penalties.

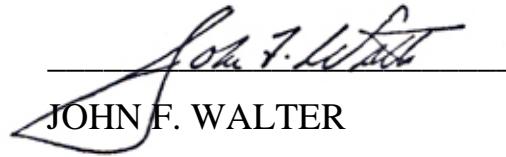
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27 Judgment is entered in favor of the United States and against Maguire  
28 Partners - Master Investments, LLC, Maguire Partners, Inc., Tax Matters Partner,

1 in case no. CV 06-7371; Thomas Division Partnership, L.P., Thomas Investment  
2 Partners, Ltd., Tax Matters Partner, in case no. CV 06-7374; Thomas Investment  
3 Partners, Ltd., Thomas Partners, Inc., Tax Matters Partner, in case no. CV 06-7376;  
4 Thomas Master Investments, L.P., Thomas Partners, Inc., Tax Matters Partner, in  
5 case no. CV 06-7377; and Huntington/Fox Investments, L.P., Edward D. Fox, Jr.,  
6 Tax Matters Partner, in case no. CV 06-7380.

7 The United States is entitled to costs pursuant to Rule 54(d)(1), Federal  
8 Rules of Civil Procedure, in amounts to be determined.  
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10 IT IS SO ORDERED:

11  
12 DATED: March 3, 2009

  
JOHN F. WALTER

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14 UNITED STATES DISTRICT JUDGE  
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